

The following table provides descriptions for field-level errors ICMC will detect in electronically submitted pooled, nil and account report records. The “Error Description” column contains the messages found in the “FieldErrorTxT” sub-element for the “FieldErrorGrp” element provided for each field-level error, and the “Schema Path” column contains the XML path provided in the “FieldNm” sub-element. The entries in this table are sorted first by “Error Description”, second by “Schema Path” for the data element in which the error is detected. Additional information about content for each data element can be found in [Instructions for Form 8966](#) and [FATCA XML Schema V2.0 Users Guide](#) (IRS Publication 5124).

ICMC Field-level Errors for Electronic FATCA XML Reports

Error Description (“FieldErrorTxT”)	Schema Path (“FieldNm”)	Field Level Error Description and Resolution
Account Holder Type not valid	ReportingGroup/ AccountReport/ AccountHolder/ AccountHolderType	This error may be caused by one of two conditions: 1. The ReportingFI/FilerCategory element cannot be populated with (FATCA606) if the AccountHolderType element related to the ReportingFI is not populated with (FATCA105), or 2. The AccountHolderType element value of (FATCA106) is reserved and is not to be used in FATCA reporting to the IRS.
City or town not populated	ReportingFI/ AddressFix/ City	The ReportingFI/AddressFix/City element must be populated with the ReportingFI's city.
City or town not populated	ReportingGroup/ Sponsor/ AddressFix/ City	The Sponsor/AddressFix/City element must be populated with the Sponsor's city.
City or Town Not Provided for Account Holder or Recipient	ReportingGroup/ AccountReport/ AccountHolder/ Individual/ AddressFix/ City	The AccountHolder/Individual/AddressFix/City element must be populated with the account holder's city
City or Town Not Provided for Account Holder or Recipient	ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ AddressFix/ City	The AccountHolder/Organisation/AddressFix/City element must be populated with the account holder's city.
City or Town Not Provided for Asset Owner	ReportingGroup/ AccountReport/ AccountHolder/ SubstantialOwner/ Individual/ AddressFix/ City	The SubstantialOwner/Individual/AddressFix/City element must be populated with the city of the account owner.

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City or Town Not Provided for Asset Owner	ReportingGroup/ AccountReport/ SubstantialOwner/ Organisation/ AddressFix/ City	The SubstantialOwner/Organisation/AddressFix/City element must be populated with the city of the account owner.
City or Town Not Provided for Sponsored Entity or Intermediary	ReportingGroup/ Intermediary/ AddressFix/ City	The Intermediary/AddressFix/City element must be populated with the Intermediary's city.
Filer Category multiple codes	ReportingFI/ FilerCategory	The ReportingFI/FilerCategory element cannot be populated if either the Sponsor/FilerCategory or Intermediary/FilerCategory elements are populated.
Filer Category multiple codes	ReportingGroup/ Intermediary/ FilerCategory	The Intermediary/FilerCategory element cannot be populated if either the Sponsor/FilerCategory or ReportingFI/FilerCategory elements are populated.
Filer Category multiple codes	ReportingGroup/ Sponsor/ FilerCategory	The Sponsor/FilerCategory element cannot be populated if either the Intermediary/FilerCategory or ReportingFI/FilerCategory elements are populated.
Filer Category not populated	ReportingFI/ FilerCategory	If neither a Sponsor nor Intermediary is provided, the ReportingFI/FilerCategory must be populated.
Filer Category not populated	ReportingGroup/ Sponsor/ FilerCategory	If the ReportingGroup/Sponsor section is populated the Sponsor/FilerCategory element must be populated with a valid value.
Filer Category not valid	ReportingFI/ FilerCategory	The ReportingFI/FilerCategory element can only be populated with one of the following values: (FATCA601), (FATCA602), (FATCA603), (FATCA604), (FATCA605), (FATCA606), (FATCA610), or (FATCA611).
Filer Category not valid	ReportingGroup/ AccountReport/ AccountHolder/ AccountHolderType	The AccountHolderType element is populated with (FATCA105), but the Sponsor/FilerCategory element or the ReportingFI/FilerCategory element is not populated with (FATCA606); either the AccountHolderType value must be changed from (FATCA105), or the FilerCategory value must be changed to (FATCA606).

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Filer Category not valid	ReportingGroup/ Sponsor/ FilerCategory	The Sponsor/FilerCategory element must be populated with a value of (FATCA607), (FATCA608), or (FATCA609) only; no other vlaues are accepted.
GIIN Does Not Match Registered Entity for Filer	ReportingFI/ TIN	At least one of the ReportingFI/TIN element values provided must match a registered entity. If multiple ReportingFI/TIN values are populated, the 1st GIIN value that matches a registered entity is considered the Reporting FI for the account.
GIIN Does Not Match Registered Entity for Filer	ReportingGroup/ Sponsor/ TIN	At least one of the Sponsor/TIN element values provided must match a registered entity.
GIIN Does Not Match Registered Entity for Sponsored Entity or Intermediary	ReportingGroup/ Intermediary/ TIN	At least one of the Intermediary/TIN element values must match a registered entity.
GIIN Format Not Valid for Filer	ReportingFI/ TIN	For at least one of the ReportingFI/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: <ul style="list-style-type: none"> - the value populated in the ReportingFI/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the ReportingFI/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX)
GIIN Format Not Valid for Sponsor	ReportingGroup/ Sponsor/ TIN	For at least one of the Sponsor/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: <ul style="list-style-type: none"> - the value populated in the ReportingFI/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the ReportingFI/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX)

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GIIN Format Not Valid for Sponsored Entity or Intermediary	ReportingGroup/ Intermediary/ TIN	For at least one of the Intermediary/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: <ul style="list-style-type: none"> - the value populated in the Intermediary/TIN element is formatted as a valid GIIN (XXXXXX.XXXXX.XX.XXX); - the value populated in the Intermediary/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX)
GIIN not populated	ReportingFI/ TIN	At least one of the ReportingFI/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.
GIIN not populated	ReportingGroup/ AccountReport/ AccountHolder/ Individual/ TIN	At least one of the AccountHolder/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format
GIIN not populated	ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ TIN	At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is a valid US TIN format.
GIIN not populated	ReportingGroup/ AccountReport/ AccountHolder/ SubstantialOwner/ Individual/ TIN	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
GIIN not populated	ReportingGroup/ AccountReport/ SubstantialOwner/ Organisation/ TIN	At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
Name not populated	ReportingFI/ Name	The ReportingFI/Name element must be populated with the name of the Reporting FI.

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Name not populated	ReportingGroup/ Sponsor/ Name	The Sponsor/Name element must be populated with the name of the Sponsor.
Name of Account Holder or Recipient Not Provided	ReportingGroup/ AccountReport/ AccountHolder/ Individual/ Name	The AccountHolder/Individual/Name element must be populated with the account holder's name
Name of Account Holder or Recipient Not Provided	ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ Name	The AccountHolder/Organisation/Name element must be populated with the account holder's name.
No Name of US Owner	ReportingGroup/ AccountReport/ AccountHolder/ SubstantialOwner/ Individual/ Name	The SubstantialOwner/Individual/Name element must be populated with the name of the account owner.
No Name of US Owner	ReportingGroup/ AccountReport/ SubstantialOwner/ Organisation/ Name	The SubstantialOwner/Organisation/Name element must be populated with the name of the account owner.
Sponsored Entity or Intermediary Name Not Provided	ReportingGroup/ Intermediary/ Name	The Intermediary/Name element must be populated with the name of the Intermediary.
TIN Format Not Valid for Sponsor Entity or Intermediary	ReportingGroup/ Intermediary/ TIN	For at least one of the Intermediary/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: <ul style="list-style-type: none"> - the value populated in the Intermediary/TIN element is formatted as a valid GIIN (XXXXXX.XXXXX.XX.XXX); - the value populated in the Intermediary/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX)
TIN not populated	ReportingFI/ TIN	At least one of the ReportingFI/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.

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TIN not populated	ReportingGroup/ AccountReport/ AccountHolder/ Individual/ TIN	At least one of the AccountHolder/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format
TIN not populated	ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ TIN	At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is a valid US TIN format.
TIN not populated	ReportingGroup/ AccountReport/ AccountHolder/ SubstantialOwner/ Individual/ TIN	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
TIN not populated	ReportingGroup/ AccountReport/ SubstantialOwner/ Organisation/ TIN	At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
TIN not populated	ReportingGroup/ Intermediary/ TIN	At least one of the Intermediary/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.
TIN not populated	ReportingGroup/ Sponsor/ TIN	At least one of the Sponsor/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.
TIN not valid	ReportingFI/ TIN	For at least one of the ReportingFI/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: <ul style="list-style-type: none"> - the value populated in the ReportingFI/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the ReportingFI/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX)

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TIN not valid	ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ TIN	At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is valid US TIN format
TIN not valid	ReportingGroup/ AccountReport/ AccountHolder/ SubstantialOwner/ Individual/ TIN	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
TIN not valid	ReportingGroup/ AccountReport/ SubstantialOwner/ Organisation/ TIN	At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.